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GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH

CABINET SECRETARIAT

Cabinet Division

Section-D.A

NOTIFICATION

Dacca, the 23rd November, 1976.

No. S.R.O. 407-L/76.—In pursuance of the provisions of sub-section (1) of section 3 of the Chittagong Division Development Board Ordinance, 1976 (Ordinance No. LXXXIX of 1976), the Government is pleased to establish a Board to be called the Chittagong Division Development Board.

By order of the President

SAFIUR RAHMAN

Deputy Secretary,

MINISTRY OF FINANCE

NATIONAL BOARD OF REVENUE

(Taxes)

NOTIFICATIONS

Dacca, the 25th November, 1976.

No. S.R.O. 409-L/76.—In exercise of the powers conferred by section 14 of the Urban Immovable Property Tax Act, 1957 (XI of 1957), the Government is pleased to direct that the following further amendments shall be made

(3301)

Price: 50 Paisa.

in the Urban Immovable Property Tax Rules, 1957, the same having been previously published as required by the said section, namely:—

Amendments

In the aforesaid Rules,—

(1) throughout the rules, unless otherwise provided—

- (i) the words "East Pakistan" or "EAST PAKISTAN" shall be *omitted*;
- (ii) for the letters "Rs." the word "Taka" shall be *substituted*;

(2) in rule 3,—

(i) in clause (a), for the words "East Pakistan Act" the letters and words "E. P. Act" shall be *substituted*;

(ii) after clause (a) amended as aforesaid, the following new clause shall be *inserted*, namely:—

"(aa) 'Appellate Joint Commissioner of Taxes' means the Appellate Joint Commissioner of Taxes appointed under section 5 of the Income-tax Act, 1922;" ;

(iii) in clause (b), for the words "State Bank of Pakistan" the words "Bangladesh Bank" shall be *substituted*;

(iv) for clauses (c) and (d) the following shall be *substituted*, namely:—

"(c) 'Assessing Officer' means the Deputy Commissioner of Taxes appointed under section 5 of the Income-tax Act, 1922;

(d) 'Board' means the National Board of Revenue constituted under the National Board of Revenue Order, 1972;" ;

(v) for clause (f) the following shall be *substituted*, namely:—

"(f) 'Commissioner of Taxes' means the Commissioner of Taxes appointed under section 5 of the Income-tax Act, 1922;" ;

(vi) for clause (h) the following shall be *substituted*, namely:—

"(h) 'Inspector' means the Inspector of Taxes appointed under section 5 of the Income-tax Act, 1922;" ;

(3) for rule 4 the following shall be *substituted*, namely:—

"4. **Levy of tax in non-Municipal areas.**—(a) In areas notified under sub-section (2) of section 1 of the Act, the annual letting value of a holding shall be deemed to be the gross annual rental *minus* the deductions specified in sub-rule (b):

Provided that in the case of a holding occupied by its owner in whole or in part thereof, or in case of wholly let out holding when the monthly rental appears to be abnormally high or unusually low, regard may be had to the rent of holdings or parts thereof of like sizes and amenities in the vicinity in determining the gross annual rental at which such holding may be expected to let.

(b) The following deductions shall be made for the purpose of determining the gross annual rental, namely:—

- (i) two months' rent, or one-sixth of the annual gross rental as the case may be, as maintenance allowance;

- (ii) if the property is mortgaged to the Government, House Building Finance Corporation, or a scheduled bank or any other financial institution under registered instrument for securing funds for the construction or purchase of the holding, the annual interest payable on such mortgage-debt; and
- (iii) in the case of a holding occupied by the owner in whole or in part thereof for residential purpose, one-fourth of the annual letting value of the holding in whole or in part thereof, as the case may be, after deduction of the amount under clause (i).";
- (4) in rule 8, for the word "Director" the words "Commissioner of Taxes" shall be substituted;
- (5) in rule 12, for the words "Deputy Director" the words "Appellate Joint Commissioner of Taxes" shall be substituted;
- (6) in rule 13, for the words "Deputy Director shall lie to the Director" the words "Appellate Joint Commissioner of Taxes shall lie to the Commissioner of Taxes" shall be substituted;
- (7) in rule 16, for the words "Director with the approval of the Provincial Government" the words "Commissioner of Taxes with the approval of the Board" shall be substituted;
- (8) in rule 16A,—
- (i) for the words "Deputy Director" wherever occurring the words "Appellate Joint Commissioner of Taxes" shall be substituted;
- (ii) for the words "the Director" wherever occurring the words "the Commissioner of Taxes" shall be substituted; and
- (iii) in the Explanation, for the words and comma "Municipal or Town Committee, as the case may be" the word "Paurashava" shall be substituted;
- (9) for rule 16AA the following shall be substituted, namely:—
- "16AA. Jurisdiction.—(a) A Commissioner of Taxes shall perform the functions under these rules for such areas as may be assigned to him by the Board for the purpose of income-tax under the Income-tax Act, 1922.
- (b) An Appellate Joint Commissioner of Taxes shall perform the functions under these rules for such areas as may be assigned to him by the Board for the purpose of income-tax under the Income-tax Act, 1922.
- (c) A Deputy Commissioner of Taxes shall perform the functions under these rules for such areas as may be assigned to him by the Board for the purpose of income-tax under the Income-tax Act, 1922."
- (10) in Form U. T. 5, for the word "Rupees" the word "Taka" shall be substituted;
- (11) in Form U. T. 8, for the words "Municipal Committee" the word "Paurashava" shall be substituted.

By order of the President

K. A. DEWAN
Joint Secretary.

Dacca, the 25th November, 1976.

No. S.R.O. 410-L/76.—In exercise of the powers conferred by sub-section (1) of section 59 of the Income-tax Act, 1922 (XI of 1922), the National Board of Revenue is pleased to direct that the following further amendment shall be made in the Income-tax Rules, the same having been previously published as required by sub-section (4) of the said section, namely :

Amendment

In the aforesaid Rules, *after* rule 8, the following new Rule 8A shall be inserted, namely:—

“8A. The allowance under clause (vii) of sub-section (2) of section 9A in respect of depreciation of any irrigation or protective work or other capital asset shall be at percentages of the written down value or original cost, as the case may be, equal to the number shown in the corresponding entry in the section column of the following statement :—

STATEMENT OF RATES OF DEPRECIATION

Serial No.	Classification of irrigation or protective work or other Capital assets.	Rate		Remarks.
			Number on the basis of which the percentage is to be calculated on the written down value, except where otherwise indicated.	
1	2	3	4	
1	Pucca buildings	2½		
2	Kutchra and Pucca building	5		
3	Kutchra buildings	12½		
4	Temporary structure	—		No rate is prescribed, renewal will be allowed as revenue expenditure.

Serial No.	Classification of irrigation or protective work or other capital assets.	Rate		Remarks.
		Number on the basis of which the percentage is to be calculated on the written down value, except where otherwise indicated.		
1	2	3	4	
5	Pucca walls .. .. .	..	2½	
6	Fencing of substantial material	..	5	
7	Tube-well .. .. .	..	10	
8	Tanks .. .. .	..	5	
9	Irrigation channel pucca ..	..	10	
10	Irrigation channel kutchra	..	20	
11	Kutchra irrigation wells ..	..	33½	
12	Pucca irrigation wells ..	..	3½	
13	Bullock drawn iron implements	..	10	
14	Bullock drawn wooden or leather implements and other small hand implements.		25	
15	Weighing machine .. .. .	..	5	
16	Tractors and oil engines and their implements.		12½	
17	Power pumping machinery	..	12½	
18	Factory made cart of iron material with rubber-tyre wheels (Dunlop cart.)		10	
19	Country cart .. .. .	..	15	
20	Steam Engine .. .. .	..	5	
21	Workshop tools .. .. .	..	10	
22	General (machinery, implements, plants and other assets) not provided for above specifically.		5	

K. A. DEWAN
Member (Taxes).

**MINISTRY OF LAND ADMINISTRATION, LOCAL GOVERNMENT,
RURAL DEVELOPMENT AND CO-OPERATIVES**

(Land Administration and Land Reforms Division)

Section XII

NOTIFICATION

Dacca, the 25th November, 1976.

No. S.R.O. 411-L/76.—In exercise of the powers conferred by section 4 of the Land Development Tax Ordinance, 1976 (Ordinance No. XLII of 1976), the Government is pleased to make the following amendment in the Schedule to the said Ordinance, namely:—

In the aforesaid Schedule, *for* the words “and Sitakunda” the comma and words, “Sitakunda, Hathazari and Rangunia” shall be *substituted*.

By order of the President

A. S. M. NURUNNABI

Deputy Secretary.